

EXHIBIT K

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Rebecca A. Beynon

Via Email (servicepencom@khhte.com)

Kevin B. Huff

KELLOGG, HUBER, HANSEN, TODD, EVANS & FIGEL, PLLC

Sumner Square

1615 M Street, NW, Suite 400

Washington, DC 20036

Re: *Penn Engineering & Manufacturing Corp. v. Peninsula Components, Inc.*
Case No. C07 04231 CRB
PEM's Discovery Responses – Continued Failure to Provide Damages
Computation

Dear Rebecca:

With due respect, I disagree with PEM's position regarding its refusal to provide the damages information, as set forth in your letter of this morning. I believe PEM's position is unsustainable for reasons we have discussed over the phone and in prior correspondence. It is particularly regrettable that PEM's intransigence will lead to the parties going into mediation without Pencom being given the benefit of any calculation of damages by PEM.

We consider that Pencom's meet and confer obligations are complete and will therefore bring a motion on this issue. I am thinking of setting the motion for the end of September or early October. Do you have a preference in that regard?

If PEM is willing to moderate its position, we are of course available to discuss the matter further.

BENJAMIN, WEILL & MAZER
A Professional Corporation

By: 

ANDREW J. WEILL